



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James & Marjorie Armstrong  
DOCKET NO.: 20-02889.001-R-1  
PARCEL NO.: 12-33-211-010

The parties of record before the Property Tax Appeal Board are James & Marjorie Armstrong, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$117,276  
**IMPR.:** \$107,554  
**TOTAL:** \$224,830

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story dwelling of wood siding exterior construction containing 2,086 square feet of living area. The dwelling was built in 1880 and is approximately 140 years old. The home has an effective construction date of 1913. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a detached garage with 400 square feet of building area. The property has a site with approximately 15,130 square feet of land area in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of brick, wood siding, or stucco exterior construction that range in size from 2,167 to 2,584 square feet of living area. The homes range in age from 87 to 102 years old. Each property has a partial or full basement with three having

finished area, central air conditioning, and a detached garage ranging in size from 361 to 616 square feet of building area. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .45 of one mile from the subject property. The comparables have improvement assessments ranging from \$98,051 to \$130,204 or from \$37.95 to \$51.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$99,085.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,446. The subject property has an improvement assessment of \$137,170 or \$65.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with a 1.75-story or 2-story dwelling of wood siding exterior construction that have 2,216 and 2,252 square feet of living area, respectively. The homes were constructed in 1900 and 1903 but have effective construction dates of 1920 and 1942, respectively. Each property has a full or partial basement with one having finished area, central air conditioning, 2 or 4 fireplaces and a detached garage with 660 or 624 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .60 of one mile from the subject property. The comparables have improvement assessments of \$182,000 and \$184,906 or \$82.13 and \$82.11 per square foot of living area, respectively.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record has six comparables submitted by the parties to support their respective positions. The subject property is improved with a home that is smaller than each of the comparable dwellings and has a chronological age as well as an effective age that is older than each comparable dwelling. Less weight is given board of review comparable #2 has an effective age significantly newer than the subject and is given less weight due to differences in effective age. Of the four remaining comparables only one has an improvement assessment greater than the subject property. The comparable most similar to the subject in size, appellants' comparable #3, has an improvement assessment of \$111,738 or \$51.56 per square foot of living area. The comparable most similar to the subject in location, appellants' comparable #2, has an improvement assessment of \$130,204 or \$50.49 per square foot of living area. The subject's improvement assessment of \$137,170 or \$65.76 per square foot of living area is above the two comparables most similar to the subject in size and/or location. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James & Marjorie Armstrong, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085